

111TH CONGRESS
1ST SESSION

H. R. 1097

To amend the Internal Revenue Code of 1986 to provide tax relief for
obtaining transportation worker identification credentials.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2009

Mr. PAUL introduced the following bill; which was referred to the Committee
on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide
tax relief for obtaining transportation worker identifica-
tion credentials.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Tax Relief for Trans-
5 portation Workers Act of 2009”.

6 **SEC. 2. REFUNDABLE CREDIT FOR OBTAINING TRANSPOR-**
7 **TATION WORKER IDENTIFICATION CREDEN-**
8 **TIALS.**

9 (a) IN GENERAL.—Subpart C of part IV of sub-
10 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 (relating to refundable credits) is amended by insert-
 2 ing after section 36 the following new section:

3 **“SEC. 36A. TRANSPORTATION WORKER IDENTIFICATION**
 4 **CREDENTIALS.**

5 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
 6 dividual, there shall be allowed as a credit against the tax
 7 imposed by this chapter for the taxable year an amount
 8 equal to the qualified expenses paid or incurred in obtain-
 9 ing a valid transportation worker identification credential.

10 “(b) LIMITATION.—

11 “(1) IN GENERAL.—The amount allowed as a
 12 credit under subsection (a) for a taxable year shall
 13 not exceed the sum of the taxpayer’s regular tax li-
 14 ability and Social Security taxes for the taxable
 15 year.

16 “(2) REGULAR TAX LIABILITY AND SOCIAL SE-
 17 CURITY TAXES DEFINED.—For purposes of para-
 18 graph (1), the term ‘regular tax liability’ has the
 19 meaning given such term by section 26(b) and the
 20 term ‘Social Security taxes’ has the meaning given
 21 such term by section 24(d)(2).

22 “(c) DEFINITIONS.—For purposes of this section—

23 “(1) QUALIFIED EXPENSES.—The term ‘quali-
 24 fied expenses’ includes—

1 “(A) any fee imposed under section 70105
2 of title 46, United States Code, and

3 “(B) 40 percent of reasonable legal ex-
4 penses and any other expense reasonably in-
5 curred in obtaining a valid transportation work-
6 er identification credential.

7 “(2) TRANSPORTATION WORKER IDENTIFICA-
8 TION CREDENTIAL.—The term ‘transportation work-
9 er identification credential’ means the credential
10 issued under section 70105 of title 46, United States
11 Code.

12 “(d) DENIAL OF DOUBLE BENEFIT.—No credit shall
13 be allowed under subsection (a) for any expense for which
14 a deduction is allowed under any other provision of this
15 chapter.

16 “(e) CREDIT FOR EXPENSES INCURRED IN PRIOR
17 YEARS.—In the case of any taxable year beginning after
18 December 31, 2006, and before the first taxable year be-
19 ginning after the date of the enactment of this section—

20 “(1) the credit under this section shall be deter-
21 mined separately for each such year as if this section
22 had been effective for such year, and

23 “(2) the aggregate of the credits determined
24 under paragraph (1) shall be added (without regard

1 to subsection (b)) to the credit otherwise allowed
2 under this section for such first taxable year.”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Paragraph (2) of section 1324(b) of title
5 31, United States Code, is amended by inserting
6 “36A,” after “36,”.

7 (2) The table of sections for subpart C of part
8 IV of subchapter A of chapter 1 of such Code is
9 amended by inserting after the item relating to sec-
10 tion 36 the following new item:

“Sec. 36A. Transportation worker identification credentials.”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to expenses paid or incurred be-
13 fore, on, or after the date of the enactment of this Act.

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